

DIRECTIVE

WELFARE-TO-WORK

Number: WtWD02-2

Date: March 5, 2002
50:136:lh:5046

TO: WELFARE-TO-WORK COMMUNITY

SUBJECT: QUARTERLY EXPENDITURE REPORTING REQUIREMENTS

EXECUTIVE SUMMARY:

Purpose:

This directive provides policy and procedure guidance for Welfare-to-Work (WtW) expenditure reporting. This directive does not change current participant reporting requirements.

Scope:

This directive applies to Local Workforce Investment Areas (LWIA) and subgrantees in receipt of WtW grant funds. These recipients are required to comply with federal and State expenditure reporting requirements.

Effective Date:

The directive is effective on date of issue.

REFERENCES:

- WtW Regulations, Title 20 Code of Federal Regulations (CFR) Part 645, Final/Interim Final Rule published at 66 Federal Register 2690 (January 11, 2001), effective date April 13, 2001
- Office of Management and Budget (OMB) Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments
- OMB Circular A-122: Cost Principles for Non-Profit Organizations
- Title 29 CFR Part 95: Uniform Administrative Principles for Grants and Cooperative Agreement to State and Local Government Grants and Agreement with Institutions of Higher Learning, Hospitals, and Other Non-Profit Organizations
- Department of Labor (DOL) Training and Employment Guidance Letter (TEGL) 11-97, Change 1, Subject: Welfare-to-Work Reporting (February 29, 1999)
- DOL Technical Assistance Guide (TAG), Subject: WtW Financial Management (July 28, 1999)
- WtW Directive WD01-5, Subject: Allowable Costs (June 14, 2001)

STATE-IMPOSED REQUIREMENTS:

This directive contains some State-imposed requirements. These requirements are indicated in ***bold, italic*** type.

FILING INSTRUCTIONS:

This directive supersedes WtW Directive WD99-10, dated October 21, 1999, and finalizes Draft Directive WtWDD-1, issued for comment on January 11, 2002. Retain this directive until further notice.

BACKGROUND:

Title IV of the Social Security Act (Act), as amended by the enactment of the Balanced Budget Act of 1997, authorized DOL to provide WtW grants to public and private entities in states and local communities for transitional employment assistance to move hard-to-employ Temporary Assistance for Needy Families (TANF) recipients with significant employment barriers and certain noncustodial parents into unsubsidized jobs.

Seventy-five percent of the total WtW funds distributed by DOL, (less small set-asides for specific statutory purposes) were made available to states in amounts based on the statutory formula set forth in Section 403(a)(5)(A)(v) of the Act. States were required to allocate at least 85 percent of the formula funds among the LWIAs within the State and could retain up to 15 percent of the funds for the WtW projects that focused on helping long-term welfare recipients enter unsubsidized employment.

Title 20 CFR Section 645.240(a) requires that all states and other direct grant subrecipients shall report pursuant to instructions issued by DOL. Section 645.240(c)(d) requires that "Financial reports shall be submitted to DOL by each state." State reports must be submitted to DOL "no later than 45 days after the end of each quarter." Reports shall be submitted on a quarterly basis within a time period specified in the reporting instructions. Reported expenditures and program income must be on the accrual basis of accounting and cumulative by fiscal year of appropriation. The State must file final financial reports with the DOL 90 days after the expiration of a funding period or the termination of grant support.

POLICY AND PROCEDURES:

Definition of Terms:

Accrued Expenditures—Charges incurred by the grantee or subgrantee during a given period requiring the provision of funds for (1) goods and other tangible property received, (2) services performed by employees, contractors, subgrantees, subcontractors, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

CFDA number—The number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). The WtW funds are cataloged under the Employment and Training Assistance – Welfare-to-Work Grants, number 17.253.

Closeout Report—The final financial report of a master subgrant, stand-alone contract or line item closeout (grant code) of a master subgrant. The forms required for a closeout report are the Closeout Status of Cash Report and the original Welfare-to-Work Summary of Expenditures report. For information on the closeout process, refer to the WtW Grant Program Closeout Guide.

Grant Code—The three-digit code that identifies a particular allocation. The Workforce Investment Division (WID) accounts for each allocation by grant code. Therefore, several grant codes could exist within a master subgrant.

Master Subgrant—The vehicle that conveys WtW funds to each LWIAs/subgrantee. The subgrant may contain one or more grant codes, and is term-specific. Only LWIAs have master subgrants. Other entities receive WtW funds via stand-alone contracts.

Net Income Method—The accounting approach, that has the costs incidental to the generation of program income netted against or deducted from the gross program income to determine the amount of net program income. The expenditures and revenues associated with performing the activity that generates program income are tracked separately in the accounting records. At the end of the project, revenues and expenses are netted to determine the amount of net program income. Net program income is then recorded in the WtW program income account by appropriate title and funding period. At this time, the net income method used in the accounting for revenue and cost associated with generating program income must be used for the WtW program.

Program Income—The gross income received by the LWIA or subgrantee directly generated by a grant support activity, or earned only as a result of the grant agreement during the grant period. At this time, the net income method used in accounting for revenue and costs associated with generating program income must be used for the WtW program.

Welfare-to-Work Summary of Expenditures report—A State-designed report that provides data elements for LWIAs/subgrantees to submit expenditures and other reportable items on an accrual basis. This report captures the financial data that corresponds with the Quarterly Financial Status Report required by DOL.

Policy:

All WtW grant recipients are required to submit WtW Summary of Expenditures reports to the WID on a quarterly basis. Grant recipients are responsible for ensuring all reports required by the State are submitted on time and that the data reported is complete. The time limit for the expenditure of these funds is specified in each officially signed grant agreement, including grant award modifications. In addition, LWIAs/subgrantees must adhere to the following reporting policies:

- ***A separate WtW Summary of Expenditures report must be submitted for each specific grant code and year of allocation (YOA) (i.e., 800, 815, or 805). The WtW Summary of Expenditures report must be submitted quarterly, by the due date listed below. The WtW Summary of Expenditures and Line Item Instructions are included as an attachment link, which is shown at the end of this directive.***

Due Dates for Quarterly/Closeout Reports	
1st Quarter	October 20
2nd Quarter	January 20
3rd Quarter	April 20
4th Quarter	July 20
Closeout Reports	August 30 *
* See Closeout Guide for further information	

A LWIA or Subgrantee may find any of the following situations has occurred during a reporting cycle. The guidance must be followed as shown.

- 1. If no financial activity has occurred since the program started then a “zero” report must be filed. A “zero” report means the expenditure report will contain all zeroes. Those entities that are linked to the Job Training Automation (JTA) system will use the data entry screen. Entities not linked to JTA must manually complete the WtW Summary of Expenditures form attached to this directive. A “zero” report is filed until financial activity occurs. Once financial activity does occur, then use the instructions provided in this directive.***
 - 2. If financial activity has occurred within the quarter then a quarterly expenditure report must be filed. The quarterly report will reflect cumulative expenditures from the program start date. Those entities that are linked to the JTA system will use the data entry screen. Entities not linked to JTA must manually complete the WtW Summary of Expenditures form attached to this directive. Financial data should be collected and reported following the instructions provided in this directive.***
 - 3. If financial activity has occurred in prior quarters but not in the current quarter a report is still required. Report the prior quarter cumulative information when completing the current quarterly expenditure report. Those entities that are linked to the JTA system will use the data entry screen. Entities not linked to JTA must manually complete the WtW Summary of Expenditures form attached to this directive. Continue using this cumulative data until new financial activity occurs.***
- ***When the reporting deadline falls on a weekend or holiday, the reports are due the last working day prior to the reporting deadline.***

- ***When an individual funding stream within a master subgrant (containing other funding streams) is fully expended, the filing of a “final” report may be considered. The purpose of filing this final report is to lessen the burden of quarterly reporting. When funds are fully expended and the letter “N” (not a final report) is used, then quarterly reports are continuously required. The alternative is to file a final report by putting the letter “Y” in Section I, line 6 of the WtW Summary of Expenditures Report. During any reporting period the letter “Y” may be entered to indicate a final report for a fully expended funding stream. If a final report is filed, then no further reports are needed until the June (fourth) quarter. The June (fourth) quarter report period will require signed hard copies of the expenditure report. When the master subgrant term ends then the “final” report will be revised to a “closeout”.***
- ***Once all allocations in a master subgrant or stand-alone contract are fully spent, the quarterly report must be marked closeout by indicating “C” in Section I, line 6, when submitting the report. Closeout reports are due 60 days after the expiration of fund availability, or 60 days after all grant funds within the master subgrant have been expended, whichever comes first. Exception: closeout reports for all WtW SALT funding (Grant Code 815) must be submitted as of the March 31, 2002, report period.***
- ***For closeout reports only (end of the WtW grant life), two signed original hard copies of all reports relative to the closeout, in blue/black ink, is required in addition to the electronic reports. If a subgrantee faxes the hard copy reports, these faxes need to have authorized signatures and must be received by WID no later than close of business on the deadline date, immediately followed by the original hard copy reports submitted by mail.***
- ***Subgrantees with on-line access to the JTA system are to submit the quarterly WtW Summary of Expenditures report electronically. For assistance, please refer to the JTA WtW Stateside Expenditure Reporting Guide.***

If on-line access to JTA has not been established, please fax a completed and signed WtW Summary of Expenditures report to Martha Overman, Financial Management Unit, at (916) 653-7246 or mail to:

Attention: Martha Overman
Workforce Investment Division, MIC 69
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

The Maximum 30 Percent Expenditure Limit for “Other Eligibles”

Every entity that receives WtW funding must adhere to this expenditure limitation ratio. Not more than thirty percent of the funds may be spent to assist individuals who meet the “other eligible” eligibility requirements. The remaining funds must be spent to benefit individuals who meet the “general eligibility” and/or “noncustodial parents”

criteria. The percentages apply to expenditures under the grant, not to the proportion of participants. The LWIAs competitive and Governor's funded subgrantees must ensure that the expenditures for each group accurately reflect the costs associated with specific eligibility groups. Failure to meet the minimum 70 percent expenditure rate may result in disallowed costs. Additional information regarding General Program and Administrative Requirements may be found at Title 20 CFR 645.210 through 645.225.

Cumulative Expenditures by Activity

Refer to Title 20 CFR Sections 645.220 and 645.230(a)(3) for allowable activities. For additional assistance, please contact your designated WtW Program or Regional Manager.

Program Income

Title 29 CFR Section 97 encourages earning program income as a method of defraying program costs. Program income inclusions and exclusions are listed in Title 29 CFR Section 97.25(a).

Interest Income

Because interest income exceeding the allowable amounts specified below is prohibited, there is no interest income line item on the WtW Summary of Expenditures report. In accordance with Title 29 CFR Sections 97.21 and 95.22, state and local government subgrantees may retain interest income amounts up to \$100 per year for administrative expenses. Institutions of higher education, hospitals, and other nonprofit organizations may retain interest income amounts up to \$250 per year. Any interest income earned above these amounts should be reported as "Program Income Earned" in Section III, line 3, of the WtW Summary of Expenditures report.

Summary of Expenditures Report:

The WtW Summary of Expenditures report and the WtW Summary of Expenditures Line Item Instructions were revised to improve the WtW expenditure reporting process. The JTA system has been programmed to correspond with the amended WtW Summary of Expenditures Report. Please refer to the attachment. The report includes the following changes:

1. Cumulative Expenditures (*Section II*) are now the first set of entries following the subgrant information (*Section I*).
2. The JTA system automatically adds the Expenditures amounts entered in Section II, lines 1, 2 and 3 and inserts the total in the Total WtW Expenditures field in line 4. (When manually completing the WtW Summary of Expenditures report, the total of line 4 must equal the amounts entered in lines 1, 2, and 3.)

3. Automated edits are incorporated in the JTA to ensure that:

- The Total Program Expenditures, Total Administration, and Total Technology/Computerization equal the sum of the Total WtW Expenditures (*Section II, lines 1+2+3= 4*).
- The Total Administration expenditures are not to exceed the 13 percent of the amount allocated.
- The Total General Eligibles and the Total Other Eligibles (*Section II, lines 4a and 4b*) MUST equal the sum of the Total WtW Expenditures (*Section II, line 4*).
- The JTA system notifies the WID and the subgrantee when the amounts entered exceed the imposed limits. These are soft edits (until a closeout report is filed) for notification purposes only and will still allow the subgrantee to complete the expenditure report filing process. When a closeout report is filed ("C") the JTA system will not allow the report to go into the production table. The JTA system will put these closeout reports into a "hold" table until approved through further analysis.

4. Section III, Other Reportable Items, now follows the Cumulative Expenditures Section and contains the fields for reporting Non-Federal Match funds, In-Kind Match funds, Program Income Earned, and Program Income Expended, Unliquidated Obligations, and Total Cash Received.

5. Sections IV and V have not undergone changes from the old format and still contain the areas for comments and Subgrantee contact information. The signature block in the attachment will not appear to a user when they file on the JTA version of the form.

ACTION:

Bring this directive to the attention of all entities involved in the expenditure reporting and fiscal accounting process.

INQUIRIES:

Please direct inquiries about this directive to your Program or Regional Manager at (916) 654-7799 or Martha Overman, Financial Management Unit, at (916) 657-2744.

/S/ JIM CURTIS
Chief

Attachment

Welfare-to-Work Summary of Expenditures

1. LWIA/SUBGRANTEE NAME AND ADDRESS:		2. SUBGRANTEE CODE:	
		3. GRANT CODE:	
		4. REPORT PERIOD ENDING:	
I. SUBGRANT INFORMATION		CURRENT INFORMATION	
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term		From: / /	
		To: / /	
5. Total Allotment			
6. Final Report (Y/N/C)			
II. CUMULATIVE EXPENDITURES			
1. Total Program Expenditures			
2. Total Administration - 13% (see line item instructions)			
3. Total Technology/Computerization			
4. Total WtW Expenditures (sum of II. 1 + II. 2 + II. 3)			
4a. Total General Eligibles—70%			
4b. Total Other Eligibles—30%			
III. OTHER REPORTABLE ITEMS			
1. Non-Federal Match			
2. In-Kind Match			
3. Program Income Earned			
4. Program Income Expended			
5. Unliquidated Obligations			
6. Total Cash Received			
IV. COMMENTS:			
V. CERTIFICATION: I certify to the best of my knowledge and belief that this report is correct and that all outlays and unpaid obligations are for the purpose set forth in the subgrant.			
Name	Title	Phone No.	Signature
Contact Person	Title	Phone No.	Date Submitted

[WtW Summary of Expenditure Form \(MS Word Link\)](#)

Welfare-to-Work Summary of Expenditures Line Item Instructions

Heading Information

Item	Instructions
1. LWIA/Subgrantee Name and Address	Enter the name and address of the Local Workforce Investment Area (LWIA) or the Subgrantee.
2. Subgrantee Code	Enter the Job Training Automation (JTA) three-digit alpha-code assigned to each LWIA/Subgrantee by the Workforce Investment Division (WID). See the attached JTA alpha-code list.
3. Grant Code	Enter the JTA three-digit numeric code assigned to each funding source by WID (i.e., 800, 805, or 815). Note: Only one grant code can be reported per form.
4. Report Period Ending	Enter the ending month and year of the report period for which this report is prepared (i.e., MM/YY).

Section I. Subgrant Information

This section provides information by Year-of-Appropriation (YOA) from the fund source (grant code). Information is entered into the column titled Current Information according to the year in which the funds were allotted. The column reflects cumulative expenditures against the available program year allotment from which they were drawn.

Item	Instructions
Current Information	Use this column to report expenditures for the current fiscal year.
1. Year of Appropriation	Enter the YOA. Note: The YOA is the federal fiscal year that the funds were allotted, which may not necessarily be the year that the contract was signed.
2. Report Revision Number	Enter the revision number of this report (sequence number should be tracked by the LWIA/Subgrantee). This item has been added to ensure that the most current version of the report has been entered into the State's system. If this report is the initial report for the reporting period, enter "00." If this report is the first revision, enter "01," and so forth.

Section I. Subgrant Information (continued)

Item	Instructions
3. Subgrant/Contract Number	Enter the subgrant/contract number assigned by the Employment Development Department. This is a seven-digit code beginning with the letter W .
4. Subgrant Term From: To:	Enter the beginning (From) and ending (To) dates for the entire term of subgrant.
5. Total Allotment	Enter the total amount of federal funds available for expenditure during the reporting period. This is the sum of initial allocation and adjustments.
6. Final Report (N/Y/C)	Enter N (No) if this is not a final report. Enter Y (Yes) if this is a final report. Use this option when the funds have been fully expended and you do not wish to submit further reports until closeout. Enter C (Closeout) for a closeout report. Closeout reports are due 60 days after the expiration of fund availability, or 60 days after all grant funds have been expended, whichever comes first.

Section II. Cumulative Expenditures

Each LWIA/Subgrantee shall report program outlays on an **accrual** basis. LWIAs/Subgrantees accounting records must be kept on an accrual basis. **Please do not leave any lines blank.** Enter either the "expenditure amounts" or a "0" for no entries.

Item	Instructions
1. Total Program Expenditures	Enter the total cumulative accrued expenditures for the grant code. Refer to Title 20 CFR Sections 645.230 and 645.240(c).

Section II. Cumulative Expenditures (continued)

Item	Instructions
2. Total Administration (13 percent maximum)	<p>Enter the <i>Total WtW Expenditures</i> that are expended for administration. Technology/Computerization expenditures <u>are not</u> to be included. (<i>Section II, line 2.</i>)</p> <p>This amount should not exceed the State's imposed 13 percent rule of total allocation at the end of the fiscal life of funds.</p> <p>NOTE: Personnel and related nonpersonnel costs, including project directors, who perform both administrative and programmatic services or activities, may be allocated to the benefiting cost objectives/categories based on documented distributions of actual worked or other equitable cost allocation methods.</p> <p>Indirect or overhead costs normally shall be charged to an overhead or indirect cost pool that can be identified directly with a cost objective/category—other than administration—may be charged to the cost objective/category directly benefited. Documentation of such charges shall be maintained. (Title 20 CFR Section 645.235).</p>
3. Total Technology/ Computerization	<p>Enter the <i>Total WtW Expenditures</i> expended for information technology (computer hardware or software) needed for tracking or monitoring under a WtW grant. Administration expenditures <u>are not</u> to be included.</p> <p>According to Title 20 CFR Section 645.235(c): The costs of information technology—computer hardware and software—needed for tracking or monitoring under WtW grant shall not be charged to administration of the grant.</p>
4. Total WtW Expenditures	<p>Enter the <i>Total WtW Expenditures</i>. This line must equal the sum of <i>Section II, lines 1, 2, and 3.</i></p> <p>Total WtW Expenditures must then be distributed appropriately in <i>lines 4a and 4b.</i></p>

Section II. Cumulative Expenditures (continued)

Item	Instructions
4a. Total General Eligibles (70 percent minimum)	<p>Enter that portion of <i>Section II, line 4 Total WtW Expenditures</i> that is expended for <i>General Eligibles (primary eligible participants)</i> as defined in Title 20 CFR Section 645.212.</p> <p><i>Administration and Technology/Computerization</i> costs can be allocated based on the percentages of the total program expenditures for <i>General Eligibles</i>.</p>
4b. Total Other Eligibles (30 percent maximum)	<p>Enter that portion of <i>Section II, line 4 Total WtW Expenditures</i> that is expended for total other eligibles as defined in the Title 20 CFR Part 645.213.</p> <p><i>Administration and Technology/Computerization</i> costs can be allocated based on the percentage of total program expenditures for <i>Other Eligibles</i>.</p>

Section III. Other Reportable Items

Item	Instructions
1. Non-Federal Match	<p>Enter the cumulative total amount of actual non-federal match expenditures. This amount includes the total of <i>In-Kind Match</i>.</p> <p>Refer to Title 20 CFR Section 645.300(2)(i).</p>
2. In-Kind Match	<p>Enter the amount of <i>Section III, line 1 Non-federal Match</i> that is in-kind match from third parties. Limited to 50 percent maximum.</p> <p>Note: Completion of this block is optional. However, it is recommended that cash match and in-kind match be tracked and documented at the local level. This recommendation is made to allow for the possibility of using these funding sources as stand-in in the event of disallowed costs identified during an audit.</p> <p>Refer to Title 20 CFR Section 645.300(2)(ii).</p>

Section III. Other Reportable Items (continued)

Item	Instructions
3. Program Income Earned	<p>Enter the amount of Net <i>Program Income Earned</i> that was directly generated, or earned only as a result of the subgrant on which you are reporting.</p> <p>Note: Law prohibits the retention of interest income earned on WtW Grant funds above the allowable amounts.</p> <p>Refer to Title 29 CFR Parts 97.21 and 95.22.</p>
4. Program Income Expended	Enter the amount of accrued expenditures of program income.
5. Unliquidated Obligations	Enter the cumulative funds that have been obligated (contracts and purchase orders) but for which services and goods have not been received.
6. Total Cash Received	<p>Used for closeout reports only. Enter the total amount of cash drawn from the State.</p> <p>Note: If you indicated in <i>Section I</i> that this is a (C) closeout report, you must enter the total cash received amount here.</p>

Section IV. Comments

Comments are required in this section when (1) expenditures vary from the WtW Grant program plan by more than 15 percent, and (2) expenditures are changed or corrected from one quarter to the next.

Section V. Certification

Item	Instructions
Name	Enter the name of the authorized official who will be signing the form.
Title	Enter the authorized official's title.
Phone Number	Enter the authorized official's phone number.
Signature	The authorized official must sign the form. The signature certifies that the form has been accurately completed, with the valid data, and in compliance with the WtW Grant program.
Contact Person	Enter the name of a contact person in the event any questions should arise concerning information on the completed form. The contact person will, in most cases, be the individual who prepared the report.
Title	Enter the contact person's title.
Phone Number	Enter the contact person's phone number.
Date Submitted	Enter the date the form is signed and submitted to the State of California.

**Job Training Automation Alpha-Code List
85 Percent Grant Subgrantees**

85% Grant Subgrantee	Code	85% Grant Subgrantee	Code
Alameda	ALA	Orange	ORA
Anaheim	ANA	Richmond	RCH
Butte	BTE	Riverside	RIV
Carson/Lomita/Torrance	CLT	Sacramento	SAC
Contra Costa	CON	San Benito	SBE
Foothill	FET	San Bernardino City	SBI
Fresno	FRS	San Bernardino County	SBO
Golden Sierra	GSC	San Diego	SDC
Humboldt	HUM	San Francisco	SFO
Imperial	IMP	San Joaquin	SJC
Kern/Inyo/Mono	KIM	San Luis Obispo	SLO
Kings	KNG	San Mateo	SMC
Los Angeles City	LAI	Santa Ana	SAN
Los Angeles County	LAO	Santa Barbara	SBA
Long Beach	LBC	Santa Clara	SCL
Madera	MAD	Santa Cruz	SCR
Marin	MAR	SELACO	SEL
Mendocino	MEN	Shasta	SHA
Merced	MER	Solano	SOL
Monterey	MON	Sonoma	SON
Mother Lode	MLC	South Bay	SBY
Napa	NAP	Stanislaus	STN
North Central County	NCC	Tulare	TUL
NoRTEC	NOR	Ventura	VNP
NOVA	NOV	Verdugo	VER
Oakland	OAK	Yolo	YOL

Job Training Automation Alpha-Code List
15 Percent Competitive and Collaborative Grant Subgrantees

15% Competitive Grant Subgrantee	Code	15% Competitive Grant Subgrantee	Code
AADAP, Inc.	AAO	Labor's Community Services Agency	LCA
Amador-Tuolumne Community Action Agency	ACA	Learning Center of Tehama County	LCT
Chrysalis	CRY	Mendocino County Social Services Department	MCS
Community Career Development	CRD	NOVA Private Industry Council	NOV
Contra Costa Social Services Department	COT	Pacific Asian Consortium in Employment	PAE
El Dorado County Department of Social Services	EDS	Rubicon Programs	RUB
Fresno County Economic Opportunities	FEO	Sacramento County Department of Human Resources	SDH
Goodwill Industry of Southern California	GWJ	San Diego Housing Commission	DHC
Housing Authority of San Bernardino County	HAS	San Joaquin County Private Industry Council	SJC
Human Resources Agency of Santa Cruz	SCR	South Bay Center for Counseling	SOC
Joint Efforts, Inc.	JEI	The Youth Employment Partnership Inc.	YEP
Kern County Employer's Training Resources	KIM	Vietnamese Community of Orange County	VIC

15% Collaborative Grant Subgrantee	Code	15% Collaborative Grant Subgrantee	Code
Ventura	VNP	Riverside	RIV
Contra Costa	CON	South Bay	SBY
San Joaquin	SJC	Humboldt	HUM